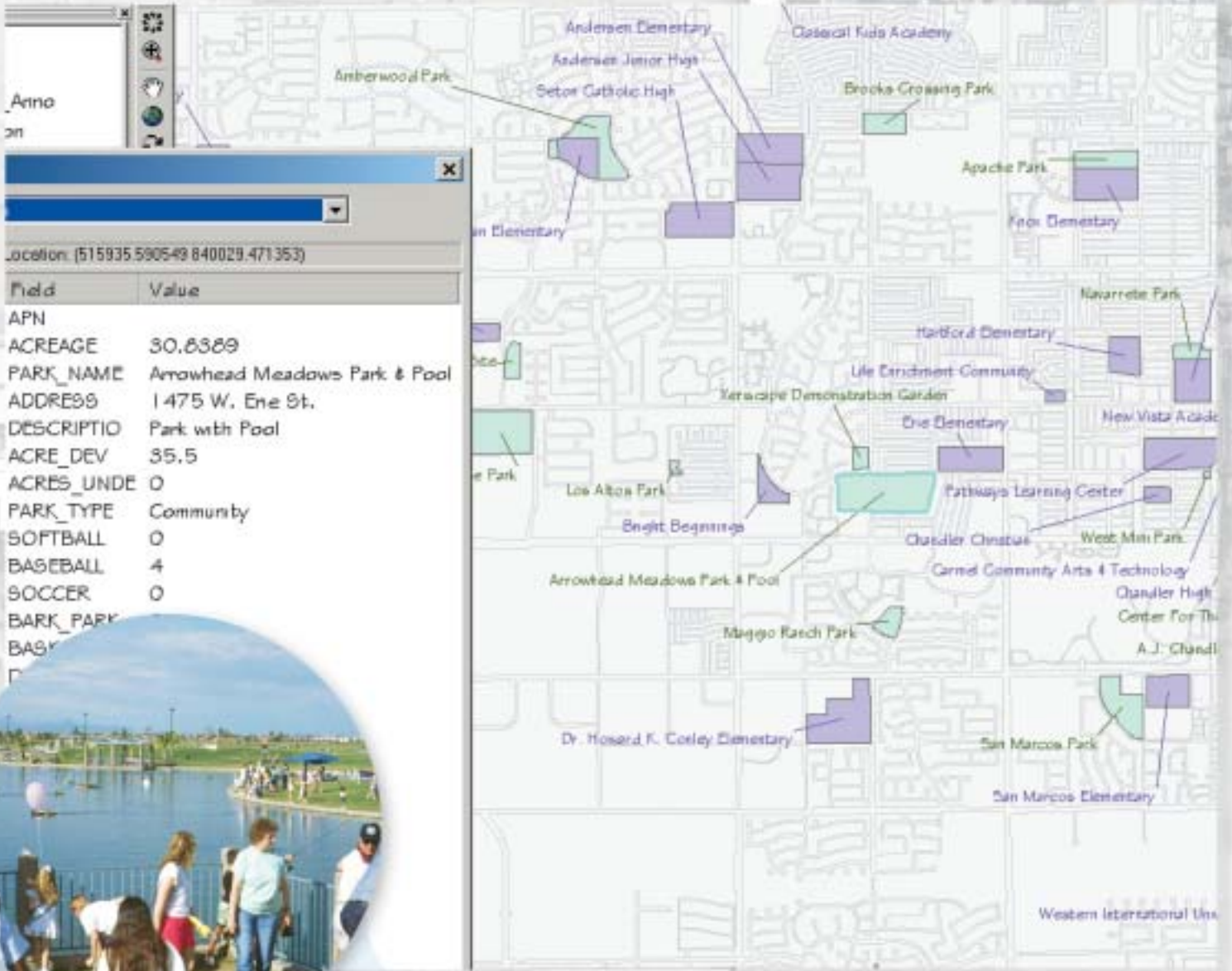


## SCHEDULES AND TERMS

## 8 Contents

- *Resolution adopting the 2003-2004 Budget*
- *Auditor General Summary Schedules*
- *2003-2004 Salary Schedule*
- *Expenditure Categories*
- *List of Acronyms*



*This GIS map shows the locations of parks and the amenities that are offered at the particular locations. Other locations such as libraries, museums and pools are of interest to the Community Services Department. The locations are represented by polygons that outline the particular site area.*



**Chandler ♦ Arizona**  
*Where Values Make The Difference*

## WHY INCLUDE SCHEDULES ?

**BUDGET SCHEDULES:** The attached budget schedules are intended to give the reader a brief glance at the city's budget for the upcoming fiscal year. The format of these schedules has been developed by the Office of the Auditor General in accordance with Arizona Revised Statutes (ARS 42-17101 and 42-17102). The forms include revisions necessary to conform to the requirements of Governmental Accounting Standards Board Statement No. 34 (GASB 34) issued by the Governmental Accounting Standards Board. These budget schedules are published twice in a local newspaper prior to the Public Hearing and Final Budget Adoption by the City Council.

Each town/city must complete the official budget forms for all funds except Agency, Internal Service Funds and Private-Purpose Trust Funds. A city may choose to add more information or detail than is required with the official forms. These forms are submitted to the Auditor General's Office along with the Budget Resolution of Adoption.

- **Resolution for the Adoption of the Budget**
- **Schedule A - Summary Schedule of Estimated Revenues and Expenditures/Expenses**
- **Schedule B - Summary of Tax Levy and Tax Rate Information**
- **Schedule C - Summary by Fund Type of Revenues Other Than Property Taxes**
- **Schedule D - Summary by Fund Type of Other Financing Sources and Interfund Transfers**
- **Schedule E – Summary by Department of Expenditures/Expenses Within Each Fund Type**

**SALARY SCHEDULES:** The attached salary schedules serve as a handy reference to City staff and to the public. They reflect the revised salary plan effective July 1, 2003. The list is sorted alphabetically by classification title, with the class grade, exempt or non-exempt status, minimum and maximum annual salary for that position class.



## RESOLUTION NO. 3645

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CHANDLER, MARICOPA COUNTY, ARIZONA, DETERMINING AND ADOPTING ESTIMATES OF THE AMOUNTS REQUIRED FOR THE PUBLIC EXPENSE FOR THE CITY OF CHANDLER, ARIZONA, LOW RENT HOUSING PROGRAM; ADOPTING A BUDGET; SETTING FORTH THE RECEIPTS AND EXPENDITURES; THE AMOUNTS PROPOSED TO BE RAISED BY DIRECT PROPERTY TAXATION FOR THE VARIOUS PURPOSES FOR THE FISCAL YEAR 2003-04 AND AUTHORIZING THE ADOPTION OF THE 2003-2008 CAPITAL IMPROVEMENT PROGRAM FOR THE CITY OF CHANDLER.

WHEREAS, in accordance with the provisions of Title 42 Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the City Council did on the 22nd day of May 2003 make an estimate of the different amounts required to meet the public expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property within the City of Chandler; and

WHEREAS, the proposed budget as set forth in Schedules A through E is necessary for the efficient operation of the City of Chandler and the Public Housing Authority of the City of Chandler; and

WHEREAS, in accordance with Section 9-500.04D&E, A.R.S., Council elects to exercise waiver of minimum fleet conversion requirement to alternative fuel; and

WHEREAS, in accordance with said sections of said Title, and following due public notice, the Council met on June 12, 2003, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures or tax levies; and

WHEREAS, publication has been duly made as required by law, of said estimates together with a notice that the City Council would meet on June 26, 2003, in the Council Chambers for the purpose of hearing taxpayers and making tax levies as set forth in said estimates; and

WHEREAS, the sums to be raised by taxation, as specified therein, do not in the aggregate amount exceed that amount as computed in Title 42 Section 17051(A), A.R.S.

WHEREAS, Section 5.07 of the Chandler City Charter requires the City Manager to prepare and submit to the City Council a Five Year Improvement Program; and the City Manager has prepared and submitted a Five Year Capital Improvement Program to the City Council for its adoption; and the Council has duly considered the contents of said Capital Improvement Program and finds it to be in the best interest of the City of Chandler to adopt a five year improvement program;

WHEREAS, the Council has published the required notice at least two times in one or more newspapers of general circulation in the City of Chandler;

Resolution No. 3645

Page 2

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Chandler, that the said estimates of revenue and expenditures shown on the accompanying schedules are hereby adopted as the budget amounting to Six Hundred Seven Million, Three Hundred Seventy Thousand, Six Hundred Twenty-five Dollars (\$607,370,625) of the City of Chandler for the fiscal year 2003-04; that the Mayor is hereby authorized to sign Department of Housing and Urban Development form HUD-52574 which certifies and agrees to the approval of the low rent public housing budget; that Council elects to exercise waiver of minimum fleet conversion requirement in accordance with State statute Section 9-500.04E, A.R.S.; that at any time during the fiscal year, the City Manager or City Manager's designee may transfer part or all of any unencumbered appropriation balance among programs within a department, office or agency; that upon written request, the City Council may transfer part or all of any unencumbered appropriation balance from one department, office or agency to another; that the City Manager or City Manager's designee is authorized to transfer part or all of any encumbrance or carry forward reserve within or to a department, office, or any agency's budget within or to another fund if necessary; that the City Manager or City Manager's designee is authorized to transfer appropriation in the non-departmental salary account to the various departmental salary accounts in all funds; and that money from any fund may be used for any of these appropriations, except money specifically restricted by State or Federal law, and that the 2003-2008 Capital Improvement Program, on file in the office of the City Clerk, is hereby approved and adopted as planning guides for use in the scheduling and development of capital facilities for the ensuing five year period.

PASSED AND ADOPTED by the City Council of the City of Chandler, Arizona, this 12<sup>th</sup> day of June 2003.

ATTEST:

  
CITY CLERK

  
CITY OF CHANDLER  
CORPORATE  
SEAL  
CERTIFICATION  
ARIZONA

  
MAYOR

I HEREBY CERTIFY that the above and foregoing Resolution No. 3645 was duly passed and adopted by the City Council of the City of Chandler, Arizona, at a regular meeting held on the 12<sup>th</sup> day of June 2003, and that a quorum was present thereat.

  
CITY CLERK

APPROVED AS TO FORM:

  
CITY ATTORNEY



**CITY OF CHANDLER, ARIZONA**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2003-04**



FUND (1)	ADJUSTED BUDGETED EXPENDITURES/ EXPENSES 2002-03*	ACTUAL EXPENDITURES/ EXPENSES 2002-03**	UNRESERVED FUND BALANCE/ UNRESTRICTED NET ASSETS July 1, 2003**	DIRECT PROPERTY TAX REVENUES 2003-04	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2003-04	OTHER FINANCING		INTERFUND TRANSFERS		TOTAL FINANCIAL RESOURCES AVAILABLE 2003-04	BUDGETED EXPENDITURES/ EXPENSES 2003-04
						2003-04 SOURCES	<USES>	2003-04 IN	<OUT>		
1. General Fund	\$ 192,041,508	\$ 128,803,216	\$ 65,371,007	Primary: \$ 5,799,062	\$ 120,037,196			\$ 7,911,704	\$ (7,660,781)	\$ 191,458,188	\$ 191,648,835
2. Special Revenue Funds	54,568,226	29,148,917	7,685,540		48,791,030			85,000	(105,208)	56,456,362	56,456,362
3. Debt Service Funds Available	10,445,634	11,182,764		Secondary: 14,381,653						14,381,653	14,191,006
4. Less: Designation for Future Debt Retirement											
5. Total Debt Service Funds	10,445,634	11,182,764		14,381,653						14,381,653	14,191,006
6. Capital Projects Funds	241,238,999	114,836,399	113,384,861		30,901,901	25,089,124		31,700,000	(2,050,000)	199,025,886	199,025,886
7. Permanent Funds	14,800	4,800	14,500		300					14,800	14,800
8. Enterprise Funds Available	79,517,354	68,331,373	75,822,357		66,284,371			650,000	(35,392,889)	107,363,839	107,363,839
9. Less: Designation for Future Debt Retirement											
10. Total Enterprise Funds	79,517,354	68,331,373	75,822,357		66,284,371			650,000	(35,392,889)	107,363,839	107,363,839
11. Internal Service Funds	39,092,962	12,639,183	25,362,089		8,333,559			5,086,190	(224,016)	38,557,822	38,557,822
13. Special Assessment Funds	2,131,000	95,446	60,075		52,000					112,075	112,075
<b>TOTAL ALL FUNDS</b>	<b>\$ 619,050,483</b>	<b>\$ 365,042,098</b>	<b>\$ 287,700,429</b>	<b>\$ 20,180,715</b>	<b>\$ 274,400,357</b>	<b>\$ 25,089,124</b>	<b>\$</b>	<b>\$ 45,432,894</b>	<b>\$ (45,432,894)</b>	<b>\$ 607,370,625</b>	<b>\$ 607,370,625</b>

**EXPENDITURE LIMITATION COMPARISON**

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC or voter-approved alternative expenditure limitation

2002-03	2003-04
\$ 619,050,483	\$ 607,370,625
619,050,483	607,370,625
\$ 619,050,483	\$ 607,370,625
\$ 619,050,483	\$ 607,370,625

- \* Includes Expenditure/Expense Adjustments Approved in 2002-03 from Schedule E.  
 \*\* Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.  
 (1) Due to the implementation of Governmental Accounting Standards Board Statement No. 34, which reclassified certain funds, comparisons by fund type between fiscal 2001-02 and 2002-03 may not be possible for some funds. Additional information may be obtained from the City/Town Finance Department.

SCHEDULE A

**CITY OF CHANDLER, ARIZONA**  
**Summary of Tax Levy and Tax Rate Information**  
**Fiscal Year 2003-04**

	<b>2002-03 FISCAL YEAR</b>	<b>2003-04 FISCAL YEAR</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A).	\$ 5,204,848	\$ 6,043,233
2. Amount received from primary property taxation in the 2002-03 fiscal year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18).	\$ 0	
3. Property tax levy amounts		
A. Primary property taxes	\$ 4,793,607	\$ 5,799,062
B. Secondary property taxes	11,777,689	14,381,653
C. Total property tax levy amounts <sup>(1)</sup>	\$ 16,571,296	\$ 20,180,715
4. Property taxes collected* <sup>(2)</sup>		
A. Primary property taxes		
(1) 2002-03 levy	\$ 4,000,000	
(2) Prior years' levy	80,000	
(3) Total primary property taxes	\$ 4,080,000	
B. Secondary property taxes		
(1) 2002-03 levy	\$ 12,250,000	
(2) Prior years' levy	205,000	
(3) Total secondary property taxes	\$ 12,455,000	
C. Total property taxes collected	\$ 16,535,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.3800	0.3800
(2) Secondary property tax rate	0.9000	0.9000
(3) Total city/town tax rate	1.2800	1.2800
B. Special assessment district tax rates		

Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating five special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.

<sup>(1)</sup> The estimated Salt River Project voluntary contributions in lieu of taxes has been moved to Schedule C under the General Fund in the amount of \$355,040 in 2002-03 and \$363,730 in 2003-04.

<sup>(2)</sup> Amount budgeted for Prior Year Primary & Secondary Levies for 2002-03 (200,000) and 2003-04 (220,000) are presented under Schedule C, Miscellaneous Prior Year. Estimated revenue for prior year levies is presented above under Section 4, lines A (2) & B (2). Estimated revenue for Salt River Project voluntary contributions in lieu of taxes is estimated at \$355,040 in 2002-03.

\* Includes actual property taxes collected as of the date the proposed budget was prepared plus estimated property tax collections for the remainder of the fiscal year.

**SCHEDULE B**



**CITY OF CHANDLER, ARIZONA**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2003-04**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2002-03</b>	<b>ACTUAL* REVENUES 2002-03</b>	<b>ESTIMATED REVENUES 2003-04</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Franchise Tax	\$ 2,337,000	\$ 2,141,136	\$ 2,237,718
Transaction Privilege License Tax/Fees	55,797,020	57,342,000	60,584,763
<b>Licenses and permits</b>			
Miscellaneous License	482,000	569,800	524,500
Building Division Permits	5,241,500	6,766,600	6,045,350
<b>Intergovernmental</b>			
State			
State Sales Tax	13,758,374	13,720,000	13,769,988
State Revenue Sharing	19,053,946	18,796,499	15,937,362
County			
Auto Lieu Tax	5,700,000	6,782,000	6,270,000
<b>Charges for services</b>			
Engineering Fees	1,164,700	1,567,603	1,511,950
Planning Fees	79,500	79,375	61,200
Public Safety Miscellaneous	2,501,524	2,717,923	3,091,134
Parks & Recreation	1,059,000	1,287,388	1,252,750
<b>Fines and forfeits</b>			
Library Fines	240,720	246,228	400,378
Court Fines	2,190,800	2,985,000	3,113,500
<b>Interest on investments</b>			
Interest on Investments	4,520,000	2,977,000	3,036,545
<b>Contributions</b>			
Salt River Project in Lieu Tax	355,040	361,809	363,730
<b>Miscellaneous</b>			
Fixed Leases	4,500	102,576	108,398
Sale of Fixed Assets	24,250	38,900	37,000
Prior Year Property Tax Collections	200,000	285,000	220,000
Other Receipts	984,150	1,820,533	1,470,930
<b>Total General Fund</b>	<b>\$115,694,024</b>	<b>\$120,587,370</b>	<b>\$120,037,196</b>

\*Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared plus estimated revenues for the remainder of the fiscal year.

**SCHEDULE C (1 OF 3)**



**CITY OF CHANDLER, ARIZONA**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2003-04**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2002-03</b>	<b>ACTUAL * REVENUES 2002-03</b>	<b>ESTIMATED REVENUES 2003-04</b>
<b>SPECIAL REVENUE FUNDS</b>			
<b>Highway User Revenue Fund</b>			
HURF Taxes	\$ 11,447,526	\$ 11,311,789	\$ 12,229,779
Street Signs	30,000	49,700	40,000
Pavement Damage Fee	243,000	23,200	30,000
Interest on Investments	182,700	94,000	72,000
<b>Total Highway User Revenue Fund</b>	<b>\$ 11,903,226</b>	<b>\$ 11,478,689</b>	<b>\$ 12,371,779</b>
<b>Local Transportation Assistance Fund</b>			
Lottery Entitlement	\$ 1,020,285	\$ 1,020,295	\$ 1,031,314
Bus Service Revenue	41,930	39,534	45,000
Interest on Investments	28,000	10,000	
<b>Total Local Transportation Assistance Fund</b>	<b>\$ 1,090,215</b>	<b>\$ 1,069,829</b>	<b>\$ 1,076,314</b>
<b>Grant Funds</b>			
Grants-In-Aid	\$ 19,436,357	\$ 4,403,871	\$ 21,004,598
Community Development Block Grant	2,070,000	1,883,102	2,137,000
Housing Urban Development	13,050,271	7,637,153	12,106,114
Interest on Investments		39,800	
<b>Total Grant Funds</b>	<b>\$ 34,556,628</b>	<b>\$ 13,963,926</b>	<b>\$ 35,247,712</b>
<b>Expendable Trust Fund</b>			
Parks Fund	\$ 66,050	\$ 58,827	\$ 62,350
Chandler Employee Fund	2,400	106	
Library Fund	12,000	15,020	30,000
Interest on Investments	6,600	4,780	2,875
<b>Total Expendable Trust Fund</b>	<b>\$ 87,050</b>	<b>\$ 78,733</b>	<b>\$ 95,225</b>
<b>Total Special Revenue Funds</b>	<b>\$ 47,637,119</b>	<b>\$ 26,591,177</b>	<b>\$ 48,791,030</b>
<b>INTERNAL SERVICE FUNDS</b>			
Capital Replacement	\$ 3,653,789	\$ 3,138,171	\$ 3,383,902
Sale of Fixed Assets	40,000	45,000	45,000
Self-Insurance	3,898,800	3,767,033	4,506,807
Fleet Service Warranty Fund	28,000	15,350	15,850
Interest on Investments	865,600	741,982	382,000
<b>Total Internal Service Funds</b>	<b>\$ 8,486,189</b>	<b>\$ 7,707,536</b>	<b>\$ 8,333,559</b>

*\*Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared plus estimated revenues for the remainder of the fiscal year.*

**SCHEDULE C (2 OF 3)**



**CITY OF CHANDLER, ARIZONA**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2003-04**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2002-03</b>	<b>ACTUAL* REVENUES 2002-03</b>	<b>ESTIMATED REVENUES 2003-04</b>
<b>SPECIAL ASSESSMENT FUND</b>			
Intergovernmental Charges	\$ 0	\$ 0	\$ 0
Interest on Investments	131,000	96,000	52,000
<b>Total Special Assessment Fund</b>	<b>\$ 131,000</b>	<b>\$ 96,000</b>	<b>\$ 52,000</b>
<b>CAPITAL PROJECTS FUNDS</b>			
System Development Fees			
Water	\$ 8,400,000	\$ 9,074,000	\$ 9,528,500
Wastewater	7,384,000	9,418,161	8,979,000
Solid Waste	234,600	315,000	306,000
Parks	3,050,000	3,918,454	4,066,000
Library	200,000	251,000	263,500
General Government Impact Fees	750,000	968,000	1,016,400
Public Safety - Fire	354,000	440,451	462,000
Public Safety - Police	540,000	663,000	696,000
Arterial Streets	2,150,000	3,060,561	3,213,000
Traffic Signal Fee		240	
Intergovernmental Revenues	1,061,353	134,066	1,142,221
Other Receipts		431,000	
Interest on Investments	2,766,050	1,861,385	1,229,280
<b>Total Capital Project Funds</b>	<b>\$ 26,890,003</b>	<b>\$ 30,535,318</b>	<b>\$ 30,901,901</b>
<b>PERMANENT FUND</b>			
<b>Non Expendable Trust Fund</b>			
Firemens Pension Fund	\$ 0	\$ 0	\$ 0
Interest on Investments	1,100	1,200	300
<b>Total Non Expendable Trust Fund</b>	<b>\$ 1,100</b>	<b>\$ 1,200</b>	<b>\$ 300</b>
<b>Total Permanent Funds</b>	<b>\$ 1,100</b>	<b>\$ 1,200</b>	<b>\$ 300</b>
<b>ENTERPRISE FUNDS</b>			
Water Services	\$ 35,801,180	\$ 34,130,770	\$ 35,086,140
Wastewater Services	19,199,677	19,391,515	19,929,480
Solid Waste Services	8,875,224	9,050,647	9,381,421
Airport Services	710,050	811,869	862,330
Interest on Investments	1,958,100	\$ 1,417,700	1,025,000
<b>Total Enterprise Funds</b>	<b>\$ 66,544,231</b>	<b>\$ 64,802,501</b>	<b>\$ 66,284,371</b>
<b>TOTAL ALL FUNDS</b>	<b>\$265,383,666</b>	<b>\$250,321,102</b>	<b>\$ 274,400,357</b>

*\*Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared plus estimated revenues for the remainder of the fiscal year.*

**SCHEDULE C (3 OF 3)**



Schedules and Terms

CITY OF CHANDLER, ARIZONA  
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers  
Fiscal Year 2003-04

FUND	OTHER FINANCING 2003-04		INTERFUND TRANSFERS 2003-04	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
Indirect Cost Allocation			\$ 7,911,704	
Community Development Block Grant				
Self-Insurance Funding				2,500,000
Computer Replacement Funding				1,831,372
Fleet Replacement Fund				29,409
Community Park Impact Fund				
Library Impact Fees				
Police Impact Fund				1,000,000
Fire Impact Fund				500,000
Street Impact Cost Contribution				1,800,000
<b>Total General Fund</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,911,704</u>	<u>\$ 7,660,781</u>
<b>SPECIAL REVENUE FUNDS</b>				
Highway User Revenue				\$ 18,683
Local Transportation Assistance				1,525
Self-Insurance				
Housing			85,000	85,000
<b>Total Special Revenue Funds</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 85,000</u>	<u>\$ 105,208</u>
<b>CAPITAL PROJECTS FUNDS</b>				
Parks	\$ 5,682,778			\$ 1,000,000
Library				
Public Safety - Police	50,000		1,000,000	
Public Safety - Fire	2,328,105		500,000	
Street	10,323,650		1,800,000	
Airport	5,141			
Water	4,996,950		14,000,000	
Solid Waste				
Wastewater			9,000,000	400,000
Effluent Reuse				
Storm Sewers	1,702,500			
Reclaimed Water Reserve			5,400,000	650,000
<b>Total Capital Projects Funds</b>	<u>\$ 25,089,124</u>	<u>\$ 0</u>	<u>\$ 31,700,000</u>	<u>\$ 2,050,000</u>
<b>ENTERPRISE FUNDS</b>				
Water Indirect Cost				\$ 3,559,891
Water Operating Loan			650,000	19,000,000
Wastewater Indirect Cost				2,282,012
Wastewater Operating Loan				9,000,000
Solid Waste Indirect Cost				830,203
Solid Waste Loan (Capital to Operating)				
Reverse Osmosis Indirect Cost				239,598
Self-Insurance Fund				400,000
Computer Replacement				81,185
<b>Total Enterprise Funds</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 650,000</u>	<u>\$ 35,392,889</u>
<b>INTERNAL SERVICE FUNDS</b>				
Capital Replacement			\$ 2,186,190	\$ 198,016
Self-Insurance Fund			2,900,000	26,000
<b>Total Internal Service Funds</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,086,190</u>	<u>\$ 224,016</u>
<b>TOTAL ALL FUNDS</b>	<u>\$ 25,089,124</u>	<u>\$ 0</u>	<u>\$ 45,432,894</u>	<u>\$ 45,432,894</u>

SCHEDULE D



**CITY OF CHANDLER, ARIZONA**  
**Summary by Department of Expenditures/Expenses Within Each Fund Type**  
**Fiscal Year 2003-04**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2002-03</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2002-03</b>	<b>ACTUAL EXPENDITURES/ EXPENSES 2002-03</b>	<b>BUDGETED EXPENDITURES EXPENSES 2003-04</b>
<b>GENERAL FUND</b>				
City Manager	\$ 19,428,926	\$ (1,457,852)	\$ 14,243,465	\$ 18,373,898
City Magistrate	2,806,042	54,817	2,706,625	3,278,291
Communications and Public Affairs	1,465,564	212,502	1,643,783	2,296,038
Law	2,219,138	119,527	2,179,446	2,435,688
Management Services\Non-Dept.	25,751,819	1,628,639	13,092,602	15,116,010
Fire	15,960,295	351,193	16,422,344	18,922,854
Police	38,072,585	860,756	38,582,655	41,869,950
Police Forfeiture Funds	1,000,000	439,523	718,930	1,000,000
Public Works	14,422,246	59,008	9,690,558	20,165,202
Planning and Development	8,418,532	194,519	8,089,282	8,931,209
Community Services	21,433,300	1,099,328	21,433,526	22,020,705
Parking Garage Funds	200,000	8,863		
Contingency\Reserves	40,774,396	(3,482,158)		37,238,990
<b>Total General Fund</b>	<b>\$ 191,952,843</b>	<b>\$ 88,665</b>	<b>\$128,803,216</b>	<b>\$191,648,835</b>
<b>SPECIAL REVENUE FUNDS</b>				
Grants In Aid	\$ 0	\$ 0	\$ 0	\$ 0
City Manager	120,000		49,179	80,000
City Magistrate	29,870		27,328	
Communications and Public Affairs				
Law	18,105	237	17,737	19,363
Management Services	58,636	(57,837)		
Fire	2,474,000	721	24,857	2,200,000
Police	1,907,437	131,653	869,698	1,187,262
Planning and Development	7,000	500	7,500	7,500
Community Services	1,248,390	41,295	740,838	855,709
Municipal Utilities	190,000		190,000	
Public Works	13,363,567	(2,012,626)	2,532,689	17,267,150
Non-departmental	18,000	(16,648)	1,352	
Contingency\Reserves	301,352	1,862,655		425,000
Highway Users Revenue Fund				
Public Works	10,747,755	(378,792)	9,084,671	10,284,900
Non-departmental	102,500	(48,215)	36,100	6,500
Contingency\Reserves	499,000	404,081		1,905,185
Debt Service	4,370,855		4,059,988	4,381,519
Local Transportation Assistance Fund				
Public Works	2,905,102	200,674	1,921,694	1,974,663
Non-departmental	25,000	(17,790)		
Contingency\Reserves	175,000	(159,958)		310,000
Community Development Block Grant				
Planning and Development	2,064,000	261,064	1,883,102	2,137,000
Non-departmental	6,000	(4,027)		
Contingency\Reserves	350,000	(257,037)		350,000
Housing and Urban Development				
Planning and Development	13,019,271	118,008	7,566,941	12,353,441
Non-departmental	31,000	(19,621)		
Contingency\Reserves	321,000	(98,887)		433,370
Expendable Trust Funds				
Community Services	188,376	88	133,933	200,085
Non-departmental	1,500		1,310	1,500
Contingency\Reserves	76,060	(88)		76,215
<b>Total Special Revenue Funds</b>	<b>\$ 54,618,776</b>	<b>\$ (50,550)</b>	<b>\$ 29,148,917</b>	<b>\$ 56,456,362</b>

*\*Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared plus estimated expenditures/expenses for the remainder of the fiscal year.*

**SCHEDULE E (1 OF 2)**

**CITY OF CHANDLER, ARIZONA**  
**Summary by Department of Expenditures/Expenses Within Each Fund Type**  
**Fiscal Year 2003-04**

	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2002-03</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2002-03</b>	<b>ACTUAL EXPENDITURES/ EXPENSES 2002-03*</b>	<b>BUDGETED EXPENDITURES EXPENSES 2003-04</b>
<b>DEBT SERVICE FUNDS</b>	<u>\$ 10,445,634</u>	<u>\$ 0</u>	<u>\$ 11,182,764</u>	<u>\$ 14,191,006</u>
<b>INTERNAL SERVICE FUNDS</b>				
Capital Replacement	\$ 4,657,536	\$ 2,735,939	\$ 5,289,117	\$ 4,600,897
Fleet Service Warranty	23,350		19,300	23,350
Self Insurance	5,174,080	108,536	7,330,766	8,529,880
Contingency\Reserves	<u>29,234,157</u>	<u>(2,840,636)</u>	<u></u>	<u>25,403,695</u>
<b>Total Internal Service Funds</b>	<u>\$ 39,089,123</u>	<u>\$ 3,839</u>	<u>\$ 12,639,183</u>	<u>\$ 38,557,822</u>
<b>SPECIAL ASSESSMENT FUND</b>				
Management Services	\$ 102,531	\$ 0	\$ 95,446	\$ 112,075
Contingency\Reserves	<u>2,028,469</u>	<u></u>	<u></u>	<u></u>
<b>Total Special Assessment Fund</b>	<u>\$ 2,131,000</u>	<u>\$ 0</u>	<u>\$ 95,446</u>	<u>\$ 112,075</u>
<b>CAPITAL PROJECTS FUNDS</b>				
Management Services\Non-dept.	\$ 2,606,572	\$ 111,972	\$ 404,691	\$ 1,765,386
City Manager	1,443,085		146,814	1,414,279
Fire	6,372,972	(1,056,339)	3,322,700	6,629,184
Police	12,075,220	(36,327)	1,784,755	5,600,057
Public Works	42,432,312	(4,854,882)	24,117,063	48,750,712
Municipal Utilities	107,137,798	(9,318,043)	65,793,833	81,202,535
Community Services	49,995,194	(129,445)	18,881,886	33,503,805
Contingency\Reserves	8,921,129	15,241,110		19,772,905
Debt Service	<u>10,296,671</u>	<u></u>	<u>384,657</u>	<u>387,023</u>
<b>Total Capital Projects Funds</b>	<u>\$ 241,280,953</u>	<u>\$ (41,954)</u>	<u>\$114,836,399</u>	<u>\$199,025,886</u>
<b>ENTERPRISE FUNDS</b>				
Water	\$ 26,036,809	\$ 1,882,159	\$ 25,714,387	\$ 44,733,573
Wastewater	15,476,896	1,130,708	13,822,741	21,018,786
Solid Waste	11,112,460	344,205	11,200,258	17,599,317
Airport	951,544	52,239	752,086	983,306
Contingency\Reserves	8,939,976	(3,409,311)		6,441,616
Debt Service	<u>16,999,669</u>	<u></u>	<u>16,841,901</u>	<u>16,587,241</u>
<b>Total Enterprise Funds</b>	<u>\$ 79,517,354</u>	<u>\$ 0</u>	<u>\$ 68,331,373</u>	<u>\$107,363,839</u>
<b>PERMANENT FUNDS</b>				
Firemens Pension Fund	\$ 4,800	\$ 0	\$ 4,800	\$ 4,800
Contingency\Reserves	<u>10,000</u>	<u></u>	<u></u>	<u>10,000</u>
<b>Total Permanent Funds</b>	<u>\$ 14,800</u>	<u>\$ 0</u>	<u>\$ 4,800</u>	<u>\$ 14,800</u>
<b>TOTAL ALL FUNDS</b>	<u>\$ 619,050,483</u>	<u>\$ 0</u>	<u>\$365,042,098</u>	<u>\$607,370,625</u>

\*Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared plus estimated expenditures/expenses for the remainder of the fiscal year.

**SCHEDULE E (2 OF 2)**





**City of Chandler Revised Salary Plan Effective 07/01/2003**

CLASS	GRADE	STATUS	ANNUAL MINIMUM	ANNUAL MAXIMUM
ACCOUNTANT	23	Ex	42,580	59,612
ACCOUNTING MANAGER	29	Ex	67,570	94,597
ACCOUNTING SPECIALIST	16	Non-Ex	29,212	39,436
ACCOUNTING SUPERVISOR	25	Ex	49,666	69,532
ADMINISTRATIVE ANALYST	23	Ex	42,580	59,612
ADMINISTRATIVE INTERN	11	Non-Ex	22,888	30,899
ADMINISTRATIVE LIBRARIAN	24	Ex	45,987	64,381
ADMINISTRATIVE SERVICES CLERK	12	Non-Ex	24,033	32,444
ADMINISTRATIVE SERVICES SPECIALIST	14	Non-Ex	26,496	35,769
ADMINISTRATIVE SERVICES SUPERVISOR	22	Ex	39,426	55,197
ADMINISTRATIVE SPECIALIST	15	Non-Ex	27,821	37,558
ADMINISTRATIVE SUPPORT I	10	Non-Ex	21,798	29,428
ADMINISTRATIVE SUPPORT II	12	Non-Ex	24,033	32,444
AIRPORT MANAGER	28	Ex	62,564	87,897
AIRPORT OPERATIONS & MAINTENANCE SUPERVISOR	22	Non-Ex	39,426	55,197
AIRPORT OPERATIONS & MAINTENANCE TECHNICIAN	19	Non-Ex	33,816	45,652
AQUATICS SUPERINTENDENT	24	Ex	45,987	64,381
ARTS CENTER FINANCIAL SPECIALIST	21	Ex	37,282	50,331
ARTS CENTER MANAGER	29	Ex	67,570	94,597
ASST CITY ATTORNEY	30	Ex	72,975	102,165
ASST CITY CLERK	25	Ex	49,666	69,532
ASST CITY MANAGER	34	Ex	104,900	146,860
ASST CITY PROSECUTOR I	26	Ex	53,639	75,094
ASST CITY PROSECUTOR II	28	Ex	62,564	87,897
ASST COMMUNITY DEVELOPMENT COORDINATOR	19	Ex	33,816	45,652
ASST COMMUNITY SERVICES DIRECTOR	31	Ex	78,813	110,338
ASST FIRE CHIEF	30	Ex	72,975	102,165
ASST LIBRARY MANAGER	26	Ex	53,639	75,094
ASST MUNICIPAL UTILITIES DIR/ENVIRON RESOURCES	29	Ex	67,570	94,597
ASST MUNICIPAL UTILITIES DIRECTOR	29	Ex	67,570	94,597
ASST PLANNING & DEVELOPMENT DIRECTOR	31	Ex	78,813	110,338
ASST POLICE CHIEF	31	Ex	78,813	110,338
ASST PUB WKS DIR/CITY ENGINEER	30	Ex	72,975	102,165
ASST PUB WKS DIR/TRANS & OPERATIONS	29	Ex	67,570	94,597
ASST TO CITY MANAGER	28	Ex	62,564	87,897
BOX OFFICE SUPERVISOR	20	Ex	35,507	47,935
BUDGET & RESEARCH ANALYST	24	Ex	45,987	64,381
BUDGET AIDE	19	Non-Ex	33,816	45,652
BUDGET MANAGER	29	Ex	67,570	94,597
BUILDING CODE SPECIALIST	23	Non-Ex	42,580	59,612
BUILDING MAINTENANCE SUPERINTENDENT	26	Ex	53,639	75,094
BUILDING MAINTENANCE SUPERVISOR	23	Non-Ex	42,580	59,612
BUSINESS PROCESS ENGINEERING SUPERVISOR	28	Ex	62,564	87,897
CHEMIST	23	Ex	42,580	59,612
CHIEF BUILDING INSPECTOR	26	Ex	53,639	75,094
CHIEF INFORMATION OFFICER	31	Ex	78,813	110,338
CITY CLERK'S ASSISTANT	18	Non-Ex	32,206	43,478
CITY PROSECUTOR	30	Ex	72,975	102,165



**City of Chandler Revised Salary Plan Effective 07/01/2003**

CLASS	GRADE	STATUS	ANNUAL MINIMUM	ANNUAL MAXIMUM
COMMUNICATIONS & PUBLIC AFFAIRS DIRECTOR	32	Ex	86,694	121,372
COMMUNICATIONS MANAGER	27	Ex	57,930	81,102
COMMUNICATIONS TECHNICIAN	20	Non-Ex	35,507	47,935
COMMUNITY DEVELOPMENT COORDINATOR	27	Ex	57,930	81,102
COMMUNITY OUTREACH COORDINATOR	21	Ex	37,282	50,331
COMMUNITY SERVICES DIRECTOR	32	Ex	86,694	121,372
COMMUNITY SUPPORT COORDINATOR	20	Non-Ex	35,507	47,935
COMPUTER SUPPORT ASSISTANT	19	Non-Ex	33,816	45,652
COMPUTER SUPPORT INTERN	17	Non-Ex	30,672	41,408
CONSTRUCTION MATERIALS TECHNICIAN	19	Non-Ex	33,816	45,652
CONSTRUCTION PERMIT REPRESENTATIVE	15	Non-Ex	27,821	37,558
CONSTRUCTION PROJECT COORDINATOR	25	Ex	49,666	69,532
CONSTRUCTION PROJECT MANAGER	26	Ex	53,639	75,094
CONSTRUCTION SERVICES REPRESENTATIVE	17	Non-Ex	30,672	41,408
CONTRACT COMPLIANCE INSPECTOR	21	Non-Ex	37,282	50,331
CONTRACT SERVICES REPRESENTATIVE	17	Non-Ex	30,672	41,408
COURT ADMINISTRATOR	30	Ex	72,975	102,165
COURT CLERK I	14	Non-Ex	26,496	35,769
COURT CLERK II	15	Non-Ex	27,821	37,558
COURT COLLECTOR SPECIALIST	15	Non-Ex	27,821	37,558
COURT FINES COORDINATOR	22	Ex	39,426	55,197
COURT HEARING OFFICER	26	Ex	53,639	75,094
COURT INTERPRETER	19	Non-Ex	33,816	45,652
COURT SERVICES SUPERVISOR	21	Ex	37,282	50,331
CRIMINALIST I	23	Ex	42,580	59,612
CUSTODIAL SUPERVISOR	20	Non-Ex	35,507	47,935
CUSTODIAN	10	Non-Ex	21,798	29,428
CUSTOMER SERVICE MANAGER	25	Ex	49,666	69,532
CUSTOMER SERVICE REPRESENTATIVE	14	Non-Ex	26,496	35,769
CUSTOMER SERVICES SUPERVISOR	23	Ex	42,580	59,612
DATABASE ANALYST	26	Ex	53,639	75,094
DEPUTY COURT ADMINISTRATOR	25	Ex	49,666	69,532
DESIGN COORDINATOR	24	Ex	45,987	64,381
DESKTOP SUPPORT & HELP DESK SUPERVISOR	27	Ex	57,930	81,102
DETENTION OFFICER	17	Non-Ex	30,672	41,408
DEVELOPMENT PROJECT ADMINISTRATOR	26	Ex	53,639	75,094
DEVELOPMENT PROJECT COORDINATOR	23	Ex	42,580	59,612
DEVELOPMENT SERVICES ENGINEER	28	Ex	62,564	87,897
DEVELOPMENT SERVICES MANAGER	30	Ex	72,975	102,165
DIRECTOR ECONOMIC DEVELOPMENT DIVISION	31	Ex	78,813	110,338
DIRECTOR HUMAN RESOURCES DIVISION	31	Ex	78,813	110,338
DISPATCH SUPERVISOR	23	Non-Ex	42,580	59,612
DISPATCHER	18	Non-Ex	32,206	43,478
DOWNTOWN ASSISTANT	17	Non-Ex	30,672	41,408
DOWNTOWN COORDINATOR	27	Ex	57,930	81,102
ECONOMIC DEVELOPMENT RESEARCH ASSISTANT	19	Non-Ex	33,816	45,652
ECONOMIC DEVELOPMENT SPECIALIST	24	Ex	45,987	64,381
ECONOMIC DEVLPT TOURISM MARKETING COORD	23	Ex	42,580	59,612
ELECTRICIAN	20	Non-Ex	35,507	47,935



City of Chandler Revised Salary Plan Effective 07/01/2003

CLASS	GRADE	STATUS	ANNUAL MINIMUM	ANNUAL MAXIMUM
ELECTRICIAN ASSISTANT	15	Non-Ex	27,821	37,558
EMERGENCY CALL TAKER	16	Non-Ex	29,212	39,436
EMERGENCY MEDICAL SERVICES SPECIALIST	21	Non-Ex	37,282	50,331
EMPLOYEE BENEFITS SUPERVISOR	25	Ex	49,666	69,532
EMPLOYEE DEVELOPMENT SPECIALIST	22	Ex	39,426	55,197
EMPLOYEE DEVELOPMENT SUPERVISOR	24	Ex	45,987	64,381
EMPLOYEE SERVICES SUPERVISOR	24	Ex	45,987	64,381
EMS PROGRAM DEVELOPMENT COORDINATOR	22	Non-Ex	39,426	55,197
ENGINEER	26	Ex	53,639	75,094
ENGINEER ASSISTANT	24	Ex	45,987	64,381
ENGINEER ASSISTANT SUPERVISOR	25	Ex	49,666	69,532
ENGINEERING FIELD SERVICES SUPERINTENDENT	25	Ex	49,666	69,532
ENGINEERING TECHNICIAN	20	Non-Ex	35,507	47,935
ENVIRONMENTAL PROGRAM MANAGER	27	Ex	57,930	81,102
ENVIRONMENTAL PROGRAM SPECIALIST	24	Ex	45,987	64,381
ENVIRONMENTAL PROG EDUCATION COORDINATOR	23	Ex	42,580	59,612
EXECUTIVE ASSISTANT	17	Non-Ex	30,672	41,408
EXECUTIVE ASSISTANT TO THE MAYOR & COUNCIL	22	Ex	39,426	55,197
EXECUTIVE RECEPTIONIST	14	Non-Ex	26,496	35,769
FACILITY MAINTENANCE TECHNICIAN	19	Non-Ex	33,816	45,652
FAMILY SELF-SUFFICIENCY CASEWORKER AIDE	13	Non-Ex	25,234	34,066
FAMILY SELF-SUFFICIENCY SPECIALIST	20	Ex	35,507	47,935
FINANCIAL ANALYST	25	Ex	49,666	69,532
FIRE BATTALION CHIEF (40 Hours)	28	Ex	62,564	87,897
FIRE BATTALION CHIEF (56 Hours)	28	Ex	62,564	87,897
FIRE CAPTAIN (40 Hours)	FC	Non-Ex	45,938	64,313
FIRE CAPTAIN (56 Hours)	FC	Non-Ex	45,938	64,313
FIRE CHIEF	32	Ex	86,694	121,372
FIRE ENGINEER (40 Hours)	FE	Non-Ex	40,131	54,177
FIRE ENGINEER (56 Hours)	FE	Non-Ex	40,131	54,177
FIRE MARSHAL	28	Ex	62,564	87,897
FIRE MECHANIC	21	Non-Ex	37,282	50,331
FIRE PREVENTION SPECIALIST	22	Non-Ex	39,426	55,197
FIRE SUPPORT SERVICES TECHNICIAN	18	Non-Ex	32,206	43,478
FIREFIGHTER (40 Hours)	FF	Non-Ex	36,272	50,781
FIREFIGHTER (56 Hours)	FF	Non-Ex	36,272	50,781
FLEET INVENTORY SPECIALIST	21	Ex	37,282	50,331
FLEET SERVICES MANAGER	27	Ex	57,930	81,102
FLEET SERVICES SUPERVISOR	23	Ex	42,580	59,612
FLEET TECHNICIAN	21	Non-Ex	37,282	50,331
GARDENER SUPERVISOR	15	Non-Ex	27,821	37,558
GEOGRAPHIC INFORMATION SYSTEMS MANAGER	30	Ex	72,975	102,165
GIS DATABASE ANALYST	26	Ex	53,639	75,094
GIS TECHNICIAN I	20	Non-Ex	35,507	47,935
GIS TECHNICIAN II	23	Non-Ex	42,580	59,612
GRANTS ADMINISTRATOR	25	Ex	49,666	69,532
GRAPHIC DESIGNER	21	Ex	37,282	50,331
GROUNDKEEPER	12	Non-Ex	24,033	32,444



City of Chandler Revised Salary Plan Effective 07/01/2003

CLASS	GRADE	STATUS	ANNUAL MINIMUM	ANNUAL MAXIMUM
HORTICULTURIST	20	Non-Ex	35,507	47,935
HOST SYSTEMS/NETWORK SUPERVISOR	28	Ex	62,564	87,897
HOUSING & REDEVELOPMENT MANAGER	29	Ex	67,570	94,597
HOUSING ADMINISTRATION SUPERVISOR	23	Ex	42,580	59,612
HOUSING MAINTENANCE SUPERVISOR	23	Ex	42,580	59,612
HOUSING MAINTENANCE WORKER	16	Non-Ex	29,212	39,436
HOUSING PROJECT COORDINATOR	22	Ex	39,426	55,197
HOUSING QUALITY STANDARDS INSPECTOR	18	Non-Ex	32,206	43,478
HOUSING REHABILITATION SPECIALIST	20	Ex	35,507	47,935
HOUSING SPECIALIST	18	Non-Ex	32,206	43,478
HUMAN RESOURCES ANALYST	23	Ex	42,580	59,612
HUMAN RESOURCES ASSISTANT	17	Non-Ex	30,672	41,408
HUMAN RESOURCES REPRESENTATIVE	15	Non-Ex	27,821	37,558
HUMAN RESOURCES SPECIALIST	18	Non-Ex	32,206	43,478
HUMAN RESOURCES SUPERVISOR	28	Ex	62,564	87,897
IDENTIFICATION SPECIALIST I	16	Non-Ex	29,212	39,436
IDENTIFICATION SPECIALIST II	20	Non-Ex	35,507	47,935
IDENTIFICATION SPECIALIST III	24	Non-Ex	45,987	64,381
INDUSTRIAL WASTE INSPECTOR	20	Non-Ex	35,507	47,935
INFORMATION SPECIALIST	24	Ex	45,987	64,381
INFORMATION SUPPORT ANALYST	24	Ex	45,987	64,381
INFORMATION SUPPORT SPECIALIST	21	Non-Ex	37,282	50,331
INFORMATION TECHNOLOGY COORDINATOR	24	Ex	45,987	64,381
INFORMATION TECHNOLOGY MANAGER	30	Ex	72,975	102,165
INFORMATION TECHNOLOGY PROJECT MANAGER	29	Ex	67,570	94,597
INFORMATION TECHNOLOGY SECURITY OFFICER	26	Ex	53,639	75,094
INSTRUMENTATION TECHNICIAN	22	Non-Ex	39,426	55,197
INTERGOVERNMENTAL AFFAIRS COORDINATOR	30	Ex	72,975	102,165
LABORATORY TECHNICIAN	15	Non-Ex	27,821	37,558
LABORER	9	Non-Ex	20,760	28,026
LANDSCAPE ARCHITECT	26	Ex	53,639	75,094
LANDSCAPE PLANNER	22	Ex	39,426	55,197
LEAD CUSTODIAN	14	Non-Ex	26,496	35,769
LEAD FIRE PREVENTION SPECIALIST	24	Non-Ex	45,987	64,381
LEGAL CLERK	14	Non-Ex	26,496	35,769
LEGAL SECRETARY	16	Non-Ex	29,212	39,436
LIBRARIAN	21	Ex	37,282	50,331
LIBRARY ACCESS SERVICES COORDINATOR	21	Ex	37,282	50,331
LIBRARY AIDE	12	Non-Ex	24,033	32,444
LIBRARY ASSISTANT	15	Non-Ex	27,821	37,558
LIBRARY ASSOCIATE	17	Non-Ex	30,672	41,408
LIBRARY MANAGER	30	Ex	72,975	102,165
LIFEGUARD I	6	Non-Ex	17,933	24,210
LIFEGUARD II	7	Non-Ex	18,830	25,421
MAINTENANCE SUPERVISOR	21	Non-Ex	37,282	50,331
MAINTENANCE WORKER	16	Non-Ex	29,212	39,436
MANAGEMENT ASSISTANT	21	Ex	37,282	50,331
MANAGEMENT INTERN	16	Non-Ex	29,212	39,436





**City of Chandler Revised Salary Plan Effective 07/01/2003**

CLASS	GRADE	STATUS	ANNUAL MINIMUM	ANNUAL MAXIMUM
MANAGEMENT SERVICES DIRECTOR	33	Ex	95,364	133,509
MARKETING ASSISTANT	21	Ex	37,282	50,331
MAYOR & CITY COUNCIL ASSISTANT	26	Ex	53,639	75,094
METER READER	13	Non-Ex	25,234	34,066
METER READING SUPERVISOR	23	Ex	42,580	59,612
MUNICIPAL UTILITIES DIRECTOR	32	Ex	86,694	121,372
NEIGHBORHOOD PROGRAMS ADMINISTRATOR	26	Ex	53,639	75,094
NEIGHBORHOOD SERVICES ASSISTANT	16	Non-Ex	29,212	39,436
NEIGHBORHOOD SERVICES SPECIALIST I	20	Non-Ex	35,507	47,935
NEIGHBORHOOD SERVICES SPECIALIST II	21	Non-Ex	37,282	50,331
OCCUPATIONAL HEALTH NURSE	22	Ex	39,426	55,197
OFFSET PRESS OPERATOR	13	Non-Ex	25,234	34,066
OFFSITE INSPECTOR	23	Non-Ex	42,580	59,612
OPERATIONS ANALYST	24	Ex	45,987	64,381
OPERATIONS ANALYST-MUNICIPAL UTILITIES	24	Ex	45,987	64,381
OPERATIONS SYSTEM ANALYST	26	Ex	53,639	75,094
PARK PLANNING SUPERINTENDENT	24	Ex	45,987	64,381
PARK RANGER	14	Non-Ex	26,496	35,769
PARKS MAINTENANCE SUPERINTENDENT	24	Ex	45,987	64,381
PAYROLL SPECIALIST	18	Non-Ex	32,206	43,478
PLANNER I	23	Ex	42,580	59,612
PLANNER II	25	Ex	49,666	69,532
PLANNING & DEVELOPMENT DIRECTOR	32	Ex	86,694	121,372
PLANNING & DEVELOPMENT RESEARCH ASSISTANT	19	Non-Ex	33,816	45,652
PLANNING MANAGER	29	Ex	67,570	94,597
POLICE ADMINISTRATIVE SPECIALIST	15	Non-Ex	27,821	37,558
POLICE CADET	PC	Non-Ex	37,204	
POLICE CHIEF	33	Ex	95,364	133,509
POLICE COMMANDER	30	Ex	72,975	102,165
POLICE COMPUTER SUPPORT ANALYST	23	Non-Ex	42,580	59,612
POLICE DETENTION SUPERVISOR	23	Ex	42,580	59,612
POLICE EMPLOYEE TRAINING COORDINATOR	17	Non-Ex	30,672	41,408
POLICE INVESTIGATIVE ASSISTANT	17	Non-Ex	30,672	41,408
POLICE LIEUTENANT	28	Ex	62,564	87,897
POLICE OFFICER	PO	Non-Ex	39,726	56,451
POLICE OPERATIONS SUPPORT SUPERVISOR	23	Ex	42,580	59,612
POLICE PLANNING & RESEARCH ANALYST	23	Ex	42,580	59,612
POLICE PLANNING & RESEARCH MANAGER	27	Ex	57,930	81,102
POLICE PLANNING AIDE	17	Non-Ex	30,672	41,408
POLICE RECORDS CLERK	14	Non-Ex	26,496	35,769
POLICE RECORDS SUPERVISOR	22	Non-Ex	39,426	55,197
POLICE RESEARCH ASSISTANT	18	Non-Ex	32,206	43,478
POLICE SERGEANT	PS	Non-Ex	51,247	71,745
POLICE SUPPORT SERVICES MANAGER	27	Ex	57,930	81,102
POOL MAINTENANCE MECHANIC	19	Non-Ex	33,816	45,652
PRETREATMENT SUPERVISOR	23	Ex	42,580	59,612
PRINCIPAL PLANNER	27	Ex	57,930	81,102
PROBATION MONITORING OFFICER	22	Ex	39,426	55,197
PROCUREMENT OFFICER	22	Ex	39,426	55,197
PRODUCTION COORDINATOR	17	Non-Ex	30,672	41,408
PROGRAM & EVENTS COORDINATOR	22	Ex	39,426	55,197



City of Chandler Revised Salary Plan Effective 07/01/2003

CLASS	GRADE	STATUS	ANNUAL MINIMUM	ANNUAL MAXIMUM
PROJECT ANALYST	21	Ex	37,282	50,331
PROJECT SUPPORT ASSISTANT	17	Non-Ex	30,672	41,408
PROPERTY & EVIDENCE SUPERVISOR	22	Non-Ex	39,426	55,197
PROPERTY & EVIDENCE TECHNICIAN	17	Non-Ex	30,672	41,408
PUBLIC EDUCATION OFFICER	22	Ex	39,426	55,197
PUBLIC INFORMATION OFFICER	25	Ex	49,666	69,532
PUBLIC WORKS DEPUTY DIRECTOR	31	Ex	78,813	110,338
PUBLIC WORKS DIRECTOR	32	Ex	86,694	121,372
PUBLIC WORKS SERVICES SPECIALIST	23	Non-Ex	42,580	59,612
PURCHASING & MATERIALS MANAGER	28	Ex	62,564	87,897
PURCHASING & MATERIALS SUPERVISOR	26	Ex	53,639	75,094
PURCHASING ASSISTANT	14	Non-Ex	26,496	35,769
PURCHASING CLERK	13	Non-Ex	25,234	34,066
PURCHASING SPECIALIST	17	Non-Ex	30,672	41,408
REAL ESTATE MANAGER	26	Ex	53,639	75,094
REAL ESTATE OPERATIONS COORDINATOR	24	Ex	45,987	64,381
REAL ESTATE PROPERTY MGMT OFFICER	23	Ex	42,580	59,612
REAL ESTATE SERVICES SPECIALIST	18	Non-Ex	32,206	43,478
RECORDS MANAGEMENT ASSOCIATE	17	Non-Ex	30,672	41,408
RECORDS MANAGEMENT SPECIALIST	13	Non-Ex	25,234	34,066
RECREATION COORDINATOR I	19	Non-Ex	33,816	45,652
RECREATION COORDINATOR I - AQUATICS	19	Non-Ex	33,816	45,652
RECREATION COORDINATOR II	23	Ex	42,580	59,612
RECREATION LEADER I	2	Non-Ex	14,754	19,918
RECREATION LEADER II	11	Non-Ex	22,888	30,899
RECREATION LEADER III - ASST POOL MANAGER	14	Non-Ex	26,496	35,769
RECREATION LEADER III - POOL MANAGER	14	Non-Ex	26,496	35,769
RECREATION LEADER III (RPT)	14	Non-Ex	26,496	35,769
RECREATION MANAGER	28	Ex	62,564	87,897
RECYCLING SPECIALIST	22	Ex	39,426	55,197
REVENUE COLLECTOR	17	Non-Ex	30,672	41,408
REVERSE OSMOSIS FACILITIES SUPERINTENDENT	25	Ex	49,666	69,532
REVERSE OSMOSIS WATER PLT OPERATOR II	20	Non-Ex	35,507	47,935
REVERSE OSMOSIS WATER PLT OPERATOR III	21	Non-Ex	37,282	50,331
RISK MANAGEMENT SERVICES SPECIALIST	15	Non-Ex	27,821	37,558
RISK MANAGER	28	Ex	62,564	87,897
SAFETY ADMINISTRATOR	24	Ex	45,987	64,381
SAFETY ANALYST	21	Ex	37,282	50,331
SENIOR ACCOUNTING SPECIALIST	17	Non-Ex	30,672	41,408
SENIOR ASSISTANT CITY PROSECUTOR	29	Ex	67,570	94,597
SENIOR BUDGET & RESEARCH ANALYST	25	Ex	49,666	69,532
SENIOR BUILDING CODE SPECIALIST	25	Non-Ex	49,666	69,532
SENIOR CHEMIST	24	Ex	45,987	64,381
SENIOR COMMUNICATIONS TECHNICIAN	21	Non-Ex	37,282	50,331
SENIOR ENGINEER	27	Ex	57,930	81,102
SENIOR EQUIPMENT MECHANIC	20	Non-Ex	35,507	47,935
SENIOR EXECUTIVE ASSISTANT	19	Non-Ex	33,816	45,652
SENIOR FIRE MECHANIC	22	Non-Ex	39,426	55,197
SENIOR INDUSTRIAL WASTE INSPECTOR	21	Non-Ex	37,282	50,331
SENIOR LEGAL SECRETARY	18	Non-Ex	32,206	43,478
SENIOR MANAGEMENT ASSISTANT	23	Ex	42,580	59,612



**City of Chandler Revised Salary Plan Effective 07/01/2003**

CLASS	GRADE	STATUS	ANNUAL MINIMUM	ANNUAL MAXIMUM
SENIOR OFFSITE INSPECTOR	24	Non-Ex	45,987	64,381
SENIOR PRODUCTION COORDINATOR	24	Ex	45,987	64,381
SENIOR RISK CLAIMS EXAMINER	24	Ex	45,987	64,381
SENIOR SOLID WASTE FIELD SPECIALIST	20	Non-Ex	35,507	47,935
SENIOR STREETS SPECIALIST	18	Non-Ex	32,206	43,478
SENIOR SYSTEMS ANALYST	27	Ex	57,930	81,102
SERVICE EQUIPMENT WORKER	13	Non-Ex	25,234	34,066
SIGNAL SYSTEMS ANALYST	24	Ex	45,987	64,381
SIGNALS & LIGHTING FIELD SUPERVISOR	23	Non-Ex	42,580	59,612
SIGNS & MARKINGS FIELD SUPERVISOR	21	Non-Ex	37,282	50,331
SITE DEVELOPMENT COORDINATOR	25	Ex	49,666	69,532
SITE DEVELOPMENT INSPECTOR	20	Non-Ex	35,507	47,935
SITE DEVELOPMENT PLANS EXAMINER	23	Non-Ex	42,580	59,612
SKILLED OCCUPATIONAL INTERN	10	Non-Ex	21,798	29,428
SOLID WASTE FIELD SPECIALIST I	13	Non-Ex	25,234	34,066
SOLID WASTE FIELD SPECIALIST II	15	Non-Ex	27,821	37,558
SOLID WASTE FIELD SPECIALIST III	17	Non-Ex	30,672	41,408
SOLID WASTE MANAGEMENT SUPERINTENDENT	25	Ex	49,666	69,532
SOLID WASTE SERVICES SPECIALIST	19	Non-Ex	33,816	45,652
SPECIAL EVENTS ASSISTANT	12	Non-Ex	24,033	32,444
SPECIAL EVENTS COORDINATOR	23	Ex	42,580	59,612
SPECIAL PROJECT ENGINEER	28	Ex	62,564	87,897
STORM WATER PROGRAMS COORDINATOR	24	Ex	45,987	64,381
STREET LIGHT TECHNICIAN	20	Non-Ex	35,507	47,935
STREET MAINTENANCE COORDINATOR	21	Non-Ex	37,282	50,331
STREET MAINTENANCE SUPERVISOR	22	Non-Ex	39,426	55,197
STREET MAINTENANCE WORKER	12	Non-Ex	24,033	32,444
STREET OPERATIONS & PROJECTS MANAGER	28	Ex	62,564	87,897
STREET SUPERINTENDENT	26	Ex	53,639	75,094
STREETS CREW LEADER	19	Non-Ex	33,816	45,652
STREETS SPECIALIST	16	Non-Ex	29,212	39,436
SUPERVISORY LEGAL SECRETARY	20	Non-Ex	35,507	47,935
SUPPLY SUPERVISOR	23	Ex	42,580	59,612
SUPPLY SYSTEM SPECIALIST	15	Non-Ex	27,821	37,558
SUPPLY WORKER	14	Non-Ex	26,496	35,769
SYSTEMS ANALYST	26	Ex	53,639	75,094
TAX & LICENSE SPECIALIST	17	Non-Ex	30,672	41,408
TAX & UTILITIES REPRESENTATIVE	15	Non-Ex	27,821	37,558
TAX & UTILITIES SERVICES MANAGER	29	Ex	67,570	94,597
TAX ADMINISTRATOR	25	Ex	49,666	69,532
TAX AUDIT SUPERVISOR	24	Ex	45,987	64,381
TAX AUDITOR	22	Ex	39,426	55,197
TELEPHONE SERVICES ASSISTANT	15	Non-Ex	27,821	37,558
TELEPHONE SERVICES COORDINATOR	22	Non-Ex	39,426	55,197
TELEPHONE SERVICES SPECIALIST	18	Non-Ex	32,206	43,478
TRAFFIC ENGINEERING INSPECTOR	22	Non-Ex	39,426	55,197
TRAFFIC ENGINEERING TECHNICIAN	21	Non-Ex	37,282	50,331
TRAFFIC OPERATIONS SUPERINTENDENT	24	Non-Ex	45,987	64,381
TRAFFIC OPERATIONS TECHNICIAN I	16	Non-Ex	29,212	39,436
TRAFFIC OPERATIONS TECHNICIAN II	18	Non-Ex	32,206	43,478
TRAFFIC SIGNAL TECHNICIAN	21	Non-Ex	37,282	50,331



City of Chandler Revised Salary Plan Effective 07/01/2003

CLASS	GRADE	STATUS	ANNUAL MINIMUM	ANNUAL MAXIMUM
TRANSPORTATION ENGINEER	28	Ex	62,564	87,897
TRANSPORTATION SERVICES & PLANNING MANAGER	27	Ex	57,930	81,102
TRANSPORTATION STUDIES MANAGER	25	Ex	49,666	69,532
UTILITIES COORDINATOR	23	Ex	42,580	59,612
UTILITIES ELECTRICIAN	21	Non-Ex	37,282	50,331
UTILITIES FIELD SERVICES COORDINATOR	23	Non-Ex	42,580	59,612
UTILITIES INSPECTOR	20	Non-Ex	35,507	47,935
UTILITIES SYSTEMS ANALYST	26	Ex	53,639	75,094
UTILITY LOCATION COORDINATOR	17	Non-Ex	30,672	41,408
UTILITY SYSTEMS OPERATOR I	15	Non-Ex	27,821	37,558
UTILITY SYSTEMS OPERATOR II	17	Non-Ex	30,672	41,408
UTILITY SYSTEMS OPERATOR III	19	Non-Ex	33,816	45,652
VICTIM ASSISTANCE SUPERVISOR	23	Ex	42,580	59,612
VIDEO PRODUCTION COORDINATOR	25	Ex	49,666	69,532
VIDEO PRODUCTION SPECIALIST	22	Non-Ex	39,426	55,197
VISUAL ARTS COORDINATOR	23	Ex	42,580	59,612
WASTEWATER COLLECTION SUPERINTENDENT	25	Ex	49,666	69,532
WASTEWATER FACILITIES SUPERINTENDENT	25	Ex	49,666	69,532
WASTEWATER TREAT PLANT OPERATOR I	18	Non-Ex	32,206	43,478
WASTEWATER TREAT PLANT OPERATOR II	20	Non-Ex	35,507	47,935
WASTEWATER TREAT PLANT OPERATOR III	21	Non-Ex	37,282	50,331
WATER CONSERVATION COORDINATOR	24	Ex	45,987	64,381
WATER CONSERVATION SPECIALIST	21	Ex	37,282	50,331
WATER DISTRIBUTION SUPERINTENDENT	25	Ex	49,666	69,532
WATER OPERATIONS COMPLIANCE SPECIALIST	23	Ex	42,580	59,612
WATER PLANT OPERATOR I	19	Non-Ex	33,816	45,652
WATER PLANT OPERATOR II	20	Non-Ex	35,507	47,935
WATER PLANT OPERATOR III	21	Non-Ex	37,282	50,331
WATER QUALITY & DISTRIBUTION MANAGER	27	Ex	57,930	81,102
WATER QUALITY ADVISOR	25	Ex	49,666	69,532
WATER QUALITY SPECIALIST	23	Ex	42,580	59,612
WATER QUALITY SUPERINTENDENT	25	Ex	49,666	69,532
WATER QUALITY SUPERVISOR	23	Ex	42,580	59,612
WATER QUALITY TECHNICIAN	20	Non-Ex	35,507	47,935
WATER RESOURCE MANAGER	26	Ex	53,639	75,094
WATER SERVICE INVESTIGATOR	15	Non-Ex	27,821	37,558
WATER SYSTEMS MAINTENANCE SUPERINTENDENT	25	Ex	49,666	69,532
WATER SYSTEMS OPERATIONS SUPERINTENDENT	25	Ex	49,666	69,532
WATER/WASTEWATER MANAGER	28	Ex	62,564	87,897
WELL MAINTENANCE TECHNICIAN	19	Non-Ex	33,816	45,652



## EXPENDITURE CATEGORIES

<b>Personnel Services</b>	Salaries and fringe benefits.
<b>Professional Services</b>	Professional/contractual services, i.e., architectural, engineering, consulting, etc.
<b>Operating Supplies</b>	Office, maintenance and janitorial supplies, etc.
<b>Repairs and Maintenance</b>	Related to buildings, vehicles and equipment.
<b>Communication and Transportation</b>	Telephone, postage and travel.
<b>Insurance and Taxes</b>	Fire and public liability insurance, miscellaneous taxes and insurance.
<b>Rents and Utilities</b>	Rental of office space, equipment, motor vehicles and all utilities.
<b>Other Charges and Services</b>	Subscriptions, memberships, education and training and other miscellaneous charges.
<b>Contingency/Reserves</b>	Departmental contingency/reserves to be used as needed.
<b>Land and Improvements</b>	Land acquisition and improvements.
<b>Buildings and Improvements</b>	Construction, acquisition or other building additions or improvements.
<b>Machinery and Equipment</b>	Vehicles, computers, other large machinery and equipment.
<b>Office Furniture and Equipment</b>	Desks, copiers, etc.
<b>Street Improvements</b>	Asphaltic pavement, sidewalks, landscaping, traffic signals and other street improvements.
<b>Park Improvements</b>	Park site improvements, recreational equipment.
<b>Water System Improvements</b>	Meters and fittings, new and replacement mains, other water system improvements.
<b>Wastewater System Improvements</b>	New and replacement mains, lift stations, other wastewater system improvements.
<b>Airport Improvements</b>	Taxiway, control tower, hangers, etc.
<b>Capital Replacement</b>	Amount budgeted in each cost center to make annual payment for capital items purchased out of Capital Replacement Fund.

## GLOSSARY OF TERMS

The City of Chandler Annual Budget is structured to be understandable and meaningful to both the general public and organizational users. This glossary is provided to assist those who are unfamiliar with terms used in this book.

**ACCOUNT** - Financial reporting unit for budget, management or accounting purposes.

**ACCRUAL BASIS** - The basis whereby transaction and events are recognized when they occur, regardless of when cash is received or paid.

**ADOPTED** - Adopted, as used in fund summaries and department and division summaries within the budget document, represents the budget as approved by formal action of the City Council which sets the spending limits for the fiscal year.

**ALLOCATION** - A component of an appropriation that is earmarked for expenditure by specific organization units and/or for special purposes, activities, or objects.

**AMORTIZATION** - Payment of a debt by regular intervals over a specific period of time.

**APPROPRIATION** - A legal authorization granted by City Council which permits the City to make expenditures of resources and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**ASSESSED VALUATION** - A value that is established for real and personal property for use as a basis for levying property taxes. Property values are established by the County Assessor and the State as a basis for levying taxes.

**ASSET** - Resources owned, held or used for more than one fiscal year by the City having monetary value in excess of \$5,000. Examples are land, buildings, machinery and furniture.

**AVAILABLE FUND BALANCE** - Funds remaining from the prior year which are available for appropriation and expenditure in the current year.

**BASE ADJUSTMENT FACTOR (BAF)** - An annual adjustment to base budgets for population growth and inflation. If projected revenues are not sufficient to cover growth and inflation factors, a deflator is administered.

**BASE BUDGET** - The on-going expense for personnel, operating services and the replacement of supplies and equipment required to maintain service levels.

**BONDS** - A written instrument to pay a specified sum of money (the face value or principal amount) on a specified date (the maturity date) at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond resolution or ordinance.

**GENERAL OBLIGATION (G.O.) BONDS** - Bonds that finance a variety of public projects and require voter approval. These bonds are backed by the full faith and credit of the City. Limitations for bonding capacity are set by State statute. General obligation bonds for streets, public buildings, fire, and airport are limited to 6% of the City's assessed valuation. General obligation bonds for open space and utility operations, such as water and wastewater, are limited to 20% of the City's assessed value.

**HIGHWAY USERS REVENUE BONDS** - This type of revenue bond is used solely for street and highway improvements. State law imposes the maximum limitation of highway user revenue that shall be used for debt servicing of revenue bonds. The amount shall not exceed 50% of the total from highway user revenue for the previous twelve-month period. These bonds require voter authorization.

**MUNICIPAL PROPERTY CORPORATION BONDS** - This is a source of funding previously used to build current municipal facilities. Pledged against these bonds are the excise taxes of our community which include City sales tax, franchise tax revenue, State shared sales tax, revenue sharing, and lieu taxes.

**REVENUE BONDS** - Revenue Bonds are bonds payable from a specific source of revenue and do not pledge the full faith and credit of the issuer. Revenue bonds are payable from identified sources of revenue and do not affect the property tax rate. Pledged revenues may be derived from the operation of the financed project, grants, and excise or other specified non-property tax.

## Schedules and Terms

**BUDGET** - A financial plan proposed for raising and spending money for specified programs, functions, activities, or objectives during a fiscal year. A detailed annual operating plan expressed in terms of estimated revenues and expenses, stated in financial terms, for conducting programs and related services. This official public document reflects decisions, assesses service needs, establishes the allocation of resources and is the monetary plan for achieving goals and objectives.

**BUDGET CALENDAR** - The schedule of key dates or milestones which the City follows in the preparation, adoption, and administration of the budget.

**BUDGET MESSAGE** - The opening section of the budget, which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the coming fiscal year.

**CAPITAL BUDGET** - The capital budget is comprised of three categories: 1) major capital projects which add to the City's infrastructure, are usually financed on a long term basis, and have budgets exceeding \$50,000; 2) operating capital purchases with items that cost more than \$5,000 and have a useful life of more than one year; and 3) Capital and Computer Replacement Funds.

**CAPITAL IMPROVEMENT PROGRAM** - The Capital Improvement Program (CIP) is a comprehensive plan of capital investment projects which identifies priorities as to need, method of financing, and project costs and revenues that will result during a five year period. The first year of the program represents the capital budget for the ensuing fiscal year and must be formally adopted during the budget process.

**CAPITAL REPLACEMENT FUND** - Fund that allows purchase of operating capital items on a long-term basis through budgeted annual payments and transfers during the fiscal year.

**CERTIFICATES OF PARTICIPATION** - Funding mechanism similar to bonds utilized for the purchase of capital items.

**CONSUMER PRICE INDEX** - A statistical description of price levels provided by the U. S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**CONTINGENCY** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. The City Council must approve all contingency expenditures.

**CONTRACTUAL SERVICES** - Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements and professional consulting services.

**COST CENTER** - A division within a City department that has discretely established budgets.

**DEBT SERVICE** - The long-term payment of principal and interest on borrowed funds such as bonds.

**DECISION PACKAGES (GAP)** - A tool used to determine what current service levels are and what a department will need to improve current service levels based upon the resources available.

**DEPARTMENT** - A major administrative division of the City that indicates overall management responsibility for an operation or a group of related operations within a functional area.

**DIVISION** - A cost center within a department.

**DIVISION GOAL** - The underlying reason(s) for a department/division to exist and/or the service provided.

**ENCROACHMENT PERMITS** - Inspection and administration fees collected at the time of permit issuance. Under the Encroachment Permit system, permits are divided into separate classes based upon the type of work performed: Minor Encroachment, Sidewalk Furniture, Landscape Maintenance, Telecommunications and telecommunications related facilities, Fiber Optic, Cable/Internet, Utilities, and other offsite work.

**ENCUMBRANCE** - The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

**EXECUTIVE COMMITTEE** - Committee made up of City Manager, Department Heads and Directors.



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Schedules and Terms

**EXPENDITURE** - Actual outlay of funds for obtaining assets or goods and services regardless of when the expense is actually paid.

**EXPENDITURE CONTROL BUDGETING (ECB)** - A system of budgeting which uses a "base" budget (the previous fiscal year) on a lump sum, bottom line basis, less personnel costs, to determine the ensuing fiscal year's appropriation. Any funds not expended in a given year are carried forward to the next year.

**EXPENDITURE LIMITATION** - An amendment to the Arizona State Constitution, which limits annual expenditures of all municipalities. The limit is set by the Arizona Economic Estimates Commission based on population growth and inflation. All municipalities have the option of Home Rule where the voters approve a four-year expenditure limit based on revenues received. Chandler citizens approved the Home Rule Option March 12, 2002, for the next four consecutive years.

**FIDUCIARY FUND TYPES** - Funds used to report assets held in a trustee or agency capacity such as Trust, Pension Trust and Agency funds.

**FISCAL YEAR** - The time period designated by the City signifying the beginning and end of the financial reporting period. The City has established a July 1 to June 30 fiscal year.

**FULL TIME EQUIVALENT (FTE)** - Full-time position based on 2,080 hours per year, or a full value of one for a full-time position.

**FUNCTION** - Activity which is performed by one or more organizational units, for the purpose of accomplishing a goal. The City is divided into three major functions: (1) General Government, (2) Public Safety, and (3) Public Works and Municipal Utilities.

**FUND** - An accounting entity that has a set of self-balancing accounts and records all financial transaction for specific activities or government functions.

**FUND BALANCE** - Represents the net difference between total financial resources and total appropriated uses. The beginning fund balance represents the residual funds brought forward from the previous year (ending balance), when actual revenues exceed budgeted revenues and/or when actual expenditures are less than budgeted expenditures.

**GAP PACKAGE** - A decision package explaining shortfall between current and desired service levels. Departments submit "GAP Package" requests for additional on-going personnel with associated operating expenses and/or one-time equipment needs.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** - The uniform minimum standards and guidelines for financial accounting and reporting which govern the form and content of the basic financial statements of an entity. These principles encompass the conventions, rules, and procedures that define the accepted accounting practices at a particular time. They include both broad guidelines of general application and detailed practices and procedures and provide a standard by which to measure financial presentations.

**GOVERNMENTAL FUND TYPES** - General, Special Revenue, Debt Service, Capital Projects and permanent funds.

**GRANT** - A contribution by the State or Federal government or other organization to support a particular function, e.g. transportation, housing, or public safety.

**IMPROVEMENT DISTRICTS** - Improvement Districts are formed consisting of property owners desiring improvements to their property. Bonds are issued to finance these improvements which are repaid by assessments on affected property owners.

**INDIRECT COST ALLOCATION** - Funding transferred to the General Fund for central administrative services which benefit those funds.

**INTERFUND CHARGES** - Transfers from operating funds to internal service funds such as Self Insurance Fund, Capital and Computer Replacement Funds.

**INTERFUND LOANS** - Loans from operating funds to system development funds budgeted to complete projects that will be repaid to the operating funds in future years.



**INTERFUND TRANSFERS** - Movement of monies between funds.

**MODIFIED ACCRUAL BASIS** - Under the modified accrual basis of accounting, recommended for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

**NEOPHELOMETRIC TURBIDITY UNIT** - A measure of water clarity. The lower the value, the more clear the water.

**OBJECTIVE** - A broad, measurable statement of the actual service(s) which a City program is trying to accomplish.

**OPERATING BUDGET** - This budget, associated with providing on-going services to citizens, includes general expenditures such as personnel services, professional services, maintenance costs and supplies.

**OPERATING EXPENDITURES** - The cost for personnel, materials and equipment needed for a department to function.

**OPERATING REVENUE** - Funds received as income to pay for on-going operations, including such items as taxes, user fees, interest earnings and grant revenues and used to pay for day-to-day services.

**PARKS** - There are three basic types of parks in the City:

**NEIGHBORHOOD PARKS** - Neighborhood parks are the backbone of the City's overall park system. The City's goal is to provide, where possible, at least one ten-acre neighborhood park per neighborhood section of 640 acres. Amenities include playgrounds, basketball courts, volleyball courts, shade armadas, area lighting, sidewalks, and landscaping to provide citizens recreational opportunities.

**COMMUNITY PARKS** - Community Parks serve several neighborhoods located approximately within 1-2 miles of the parks. Community Parks provide more specialized and elaborate facilities than neighborhood parks, such as lighted sports fields, group picnic pavilions, restrooms, play areas and fishing/boating.

**REGIONAL PARKS** - Regional parks accommodate comprehensive recreational facility needs for the community. Tumbleweed Regional Park is intended to serve the entire City. This park, when completed, will provide a tennis complex, amphitheater and festival showgrounds, botanical gardens and historical areas.

**PAY-AS-YOU-GO FINANCING** - A term used to describe a financial policy by which the capital program is financed from current revenues rather than through borrowing.

**PERFORMANCE MEASUREMENTS** - Measurable means of evaluating the effectiveness of a cost center in accomplishing its defined objectives.

**PERSONNEL SERVICES** - The classification of all salaries, wages and fringe benefits expenditures. Fringe benefits include FICA, retirement, medical and dental insurance, life insurance, workers compensation, tuition reimbursement.

**PRIMARY ASSESSED VALUATION (LIMITED PROPERTY VALUE)** - In Arizona, this is used to compute primary taxes for the maintenance and operation of school districts, cities, community college districts, counties and the state. The Limited Property Value is calculated according to a statutory formula mandated by the Arizona State Legislature and cannot exceed the Full Cash Value (also known as Secondary Assessed Valuation).

**PROPERTY TAX LEVY** - The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance. In Arizona, the property tax system is divided into a primary and secondary rate.

**Primary Property Tax** - A limited tax levy used for general government operations based on the Primary Assessed Valuation and Primary tax rate. The total levy for primary taxes is restricted to a 2% annual increase, plus allowances for annexations, new construction, and population increases.

**Property Tax Rate** - The amount of tax stated in terms of a unit of the tax base expressed as dollar per \$100 of equalized assessed valuation.

**Secondary Property Taxes** - An unlimited tax levy restricted to general bonded debt obligations and for voter approved budget overrides. These taxes are based on the Secondary Assessed Valuation and Secondary Tax rate.

**RESERVE** - A portion of a fund that is restricted for a specific purpose and not available for appropriation.





**RESIDENTIAL DEVELOPMENT TAX** - The funding source provided from the residential development tax that may be used for neighborhood park land acquisition and development.

**REVENUE** - Receipts from items such as taxes, intergovernmental sources and user fees or resources from voter-authorized bonds, system development fees, and grants.

**SECONDARY ASSESSED VALUATION (FULL CASH VALUE)** - In Arizona, this is used to compute secondary taxes, which may consist of bonds, budget overrides, and special districts such as fire, flood control, and other limited purposed districts. Full Cash Value is a reflection of the market value of property.

**STATE SHARED REVENUE** - The state distributes a portion of its collected income tax and sales tax revenue to cities and towns, based on population.

**SYSTEM DEVELOPMENT FEES** - The funding source provided from the system development fees charged in water and wastewater that may be used for capital improvements or debt service. In the capital program, system development fees in water are used as the funding source in lieu of general obligation bonds.

**USER CHARGES** - Fees for direct receipt of a public service by the party who benefits from the service.

**VARIANCE** - A comparison on the expenditure category level between the current year's estimated year-end expenses and the proposed budget as a percent change.

## ACRONYMS

ACJIS	Arizona Criminal Justice Information System
ADA	Americans with Disabilities Act
ADEQ	Arizona Department of Environmental Quality
ADOT	Arizona Department of Transportation
AIA	Airport Influence Area
AFIS	Automated Fingerprint Identification System
APP	Aquifer Protection Permits
APS	Arizona Public Service
ASR	Aquifer Storage and Recovery
APWA	American Public Works Association
AVL	Automatic Vehicle Location
AWRF	Airport Water Reclamation Facility
AZ POST	Arizona Peace Officer Standards and Training
BAF	Base Adjustment Factor
CAD	Computer Aided Dispatch
CAFR	Comprehensive Annual Financial Report
CAP	Central Arizona Project
CAPERS	Chandler Automated Police Entry & Reporting System
CAWCD	Central Arizona Water Conservation District
CDBG	Community Development Block Grant
CIDA	Chandler Industrial Development Authority
CIP	Capital Improvement Program
CJIS	Criminal Justice Information System
CMAQ	Congestion, Mitigation and Air Quality Grants
COP	Community Oriented Policing
CSR's	Citizen/Staff Request
CUSD	Chandler Unified School District
CWTP	Chandler Water Treatment Plant
DARE	Drug Abuse Resistance Education
ECB	Expenditure Control Budgeting
EDMS	Electronic Data Management System
EMS	Emergency Medical Services
EOC	Emergency Operations Center
EPA	Environmental Protection Agency
FAA	Federal Aviation Administration
FBO	Fixed Base Operator
FCDMC	Flood Control District of Maricopa County
FEMA	Federal Emergency Management Agency
FLSA	Federal Labor Standard Act
FMLA	Family and Medical Leave Act
FMS	Freeway Management System

## ACRONYMS

FTE	Full Time Equivalent
GAP	Not an acronym – see glossary
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GED	General Education Diploma
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GOB	General Obligation Bond
GOHS	Governor's Office of Highway Safety
GPS	Global Positioning System
GPEC	Greater Phoenix Economic Council
GRIC	Gila River Indian Community
GRUSP	Granite Reef Underground Storage Project
HUD	Department of Housing and Urban Development
HURF	Highway User Revenue Fund
ICAN	Improving Chandler Area Neighborhoods
IT	Information Technology
ITS	Intelligent Transportation Systems
IVR	Interactive Voice Response
LED	Light Emitting Diode
LTAF	Local Transportation Assistance Fund
MAG	Maricopa Association of Governments
MCDOT	Maricopa County Department of Transportation
MDC	Mobile Data Computer
MGD	Million Gallons per Day
MPC	Municipal Property Corporation
NFPA	National Firefighter Protection Association
NRT	Neighborhood Response Team
NTU	Nephelometric Turbidity Unit
O&M	Operational and Maintenance
OSHA	Occupational Safety and Health Administration
PAR	Personnel Action Requests
PAVE	Preventing Abuse and Violence through Education
PPB	Parts Per Billion
PQI	Pavement Quality Index
RIAT	Runway Incursion Action Team
RPT	Regular Part Time
RWCD	Roosevelt Water Conservation District
SAU	Special Assignment Unit
SCADA	System Control and Data Acquisition
SCBA	Self-Contained Breathing Apparatus

SET	Special Enforcement Team
<b>ACRONYMS</b>	
SOV	Single Occupant Vehicle
SRP	Salt River Project
SRPMIC	Salt River Pima Maricopa Indian Community
TEAM	Teamwork for Effective Arizona Marketing
TMC	Traffic Management System
TSS	Total Suspended Solids
YMCA	Young Men's Club of America
WPF	Water Production Facility
WRF	Water Reclamation Facility
WWTP	Wastewater Treatment Plant

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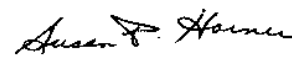
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